

bill. The proposed action today is procedural in nature and is necessary to preserve the prerogatives of the House to originate revenue measures. It makes clear to the Senate that the appropriate procedure for dealing with revenue measures is for the House to act first on a revenue bill and for the Senate to accept it or amend it as it sees fit.

Madam Speaker, I reserve the balance of my time.

Mr. CARDIN. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, I rise in support of this resolution. The Constitution places the responsibility of initiating revenue measures in the House of Representatives. This resolution merely preserves the prerogatives and responsibility of the House.

S. 104, as noted, would contravene the constitutional restriction since it would repeal a present-law revenue measure and create a user fee.

It is my understanding that today's action will have no effect on efforts to move nuclear waste legislation since the House has already passed legislation to address this issue.

Madam Speaker, I yield back the balance of my time.

Mr. ENSIGN. Madam Speaker, I have no further requests for time, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The resolution was agreed to.

A motion to reconsider was laid on the table.

ADVISING MEMBERS OF PUBLIC HEARING OF PERMANENT SELECT COMMITTEE ON INTELLIGENCE

(Mr. GOSS asked and was given permission to address the House for 1 minute.)

Mr. GOSS. Madam Speaker, I rise today to advise Members of the House that the House Permanent Select Committee on Intelligence has scheduled a public hearing at 3 p.m. on Monday, March 16, 1998. This hearing has been arranged so the committee may take testimony about the report of the Inspector General of the CIA regarding allegations that the CIA was somehow involved with the spread of crack cocaine to California during the 1980s.

As Members know, since the publication in August of 1996 of a series of articles in the San Jose Mercury News, our committee has been conducting an oversight investigation into the validity of the very serious allegations made by those news stories. This public hearing is an important step in that process.

We have invited the CIA's Inspector General, Mr. Fred Hitz, to discuss his investigation and to walk us through the conclusions in his report, which has been available to the public since the end of January.

In addition, I wish to inform Members who have an interest in this sub-

ject and who may wish to comment on the IG's report that they are welcome to testify before the subcommittee on March 16. Members wishing to avail themselves of this opportunity should contact the committee as soon as possible so proper arrangements can be made.

ADJOURNMENT TO MONDAY, MARCH 9, 1998

Mr. GOSS. Madam Speaker, I ask unanimous consent that when the House adjourns today, it adjourn to meet at 2 p.m. on Monday next.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

HOUR OF MEETING ON TUESDAY, MARCH 10, 1998

Mr. GOSS. Madam Speaker, I ask unanimous consent that when the House adjourns on Monday, March 9, 1998, it adjourn to meet at 12:30 p.m. on Tuesday, March 10, for morning hour debates.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

DISPENSING WITH CALENDAR WEDNESDAY BUSINESS ON WEDNESDAY NEXT

Mr. GOSS. Madam Speaker, I ask unanimous consent that the business in order under the Calendar Wednesday rule be dispensed with on Wednesday next.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

UNFAIRNESS IN TAX CODE: MARRIAGE TAX PENALTY

(Mr. WELLER asked and was given permission to address the House for 1 minute and to revise and extend his remarks and include extraneous material.)

Mr. WELLER. Mr. Speaker, let me explain why enactment of the Marriage Tax Elimination Act is so important with a series of questions. Do Americans feel that it is fair that our Tax Code imposes a higher tax penalty on marriage? Do Americans feel that it is fair that 21 million married working couples pay \$1,400 more in taxes than identical couples with identical incomes living together outside of marriage? Do Americans feel that it is right that our Tax Code actually provides an incentive to get divorced? Clearly it is unfair and it is wrong. Twenty-one million Americans paying \$1,400 more just because they are married. On the south side of Chicago in the south suburbs, \$1,400 is one year's tuition at a local community college, 3

months of child care at a local day care center, several months' worth of car payments. The Marriage Tax Elimination Act now has 238 bipartisan cosponsors. It would immediately eliminate the marriage tax penalty. The marriage tax penalty is not only unfair, it is wrong. Let us eliminate the marriage tax penalty and do it now.

Mr. Speaker, I rise today to highlight what is arguably the most unfair provision in the U.S. Tax code: the marriage tax penalty. I want to thank you for your long term interest in bringing parity to the tax burden imposed on working married couples compared to a couple living together outside of marriage.

In January, President Clinton gave his State of the Union Address outlining many of the things he wants to do with the budget surplus.

A surplus provided by the bipartisan budget agreement which cut waste, put America's fiscal house in order, and held Washington's feet to the fire to balance the budget.

While President Clinton paraded a long list of new spending totaling at least \$46–48 billion in new programs—we believe that a top priority should be returning the budget surplus to America's families as additional middle-class tax relief.

This Congress has given more tax relief to the middle class and working poor than any Congress of the last half century.

I think the issue of the marriage penalty can best be framed by asking these question: Do Americans feel its fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel its fair that the average married working couple pays almost \$1,400 more in taxes than a couple with almost identical income living together outside of marriage? Is it right that our tax code provides an incentive to get divorced?

In fact, today the only form one can file to avoid the marriage tax penalty is paperwork for divorce. And that is just wrong!

Since 1969, our tax laws have punished married couples when both spouses work. For no other reason than the decision to be joined in holy matrimony, more than 21 million couples a year are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is a working women's issue.

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes \$30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home \$30,500 a year in salary. If they would both file their taxes as singles, as individuals, they would pay 15%.

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinist	School teacher	Couple
Adjusted gross income	\$30,500	\$30,500	\$61,000
Less personal exemption and standard deduction	6,550	6,550	11,800
Taxable income	23,950	23,950	49,200
Tax liability	3,592.50	3,592.50	8,563
Marriage penalty			1,378

But if they choose to live their lives in holy matrimony, and now file jointly, their combined